issued under the said Act and for the time being in force, shall with effect from the 1st day of July 1948, take effect and be in force in the Retroceded Area to the same extent and in the same manner as in the rest of Mysore.

Officers to continue.

4. All officers appointed or authorised under the Motor Vehicles Act, 1939 (Act IV of 1939) as continued by the Retrocession (Application of Laws) Act, 1947, shall be, as far as may be, deemed with effect from the 1st day of July 1948 to be appointed or authorised under the Mysore Motor Vehicles and Road Traffic Act, 1944.

Repeal.

5. The Motor Vehicles Act, 1939 (Act IV of 1939) as continued by the Retrocession (Application of Laws) Act, 1947, is hereby repealed.

A. RAMASWAMI MUDALIAR,
*Dewan.*

Order No. R. L. 3127—Legis. 2-48-1, dated Bangalore, the 1st July 1948.

Ordered that the accompanying Mysore Income-Tax and Excess Profits Tax (Application to the Retroceded Area) (Emergency) Act, 1948, which received the assene of His Highness the Maharaja, on the 30th day of Junt 1948, be published as Act No. XXXI of 1948, in the *Mysore Gazette* for general information.

S. KANAKARATNARAJ,
*Legal Remembrancer and Secretary to Government, Law Department.*

## ACT NO. XXXI OF 1948.

## The Mysore Income-Tax and Excess Profits Tax (Application to the Retroceded Area) (Emergency) Act, 1948.

*(Received the assent of His Highness the Maharaja on the 30th day of June 1948.)*

Preamble.

WHEREAS the Government of His Highness the Maharaja is satisfied that circumstances exist which render it necessary to extend the Mysore Income-Tax Act, 1923 and the Mysore Excess Profits Tax Act, 1946, to the Retroceded Area with effect from the first day of July 1948 and to provide for matters incidental thereto;

NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of section 31 of the Government of Mysore Act, 1940 (XVIII of 1940);

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Mysore Income-Tax and Excess Profits Tax (Application to the Retroceded Area) (Emergency) Act, 1948.

(2) It extends to the whole of Mysore.

(3) It shall come into force at once.

Definition.

2. In this Act unless there is anything repugnant in the subject or context,

"Retroceded Area" means the "Retroceded Area," as defined in the Retrocession (Application of Laws) Act, 1947.

Application of Acts V of 1923 and XI 1946 to Retroceded Area.

3. Notwithstanding anything to the contrary in section 3 of the Retrocession (Application of Laws) Act, 1947,

(i) the Mysore Income-Tax Act, 1923, and (ii) the Mysore Excess Profits Tax Act, 1946, except sub-section (4) of section 2,

and all rules, orders and notifications made or issued under the aforesaid Acts and for the time being in force shall with effect from the first day of July 1948, and save as otherwise provided in this Act, take effect in the Retroceded Area to the same extent and in the same manner as in the rest of Mysore.

Officers to continue.

4. All officers appointed or authorised under the Indian Income-Tax Act, 1922, or the Excess Profits Tax Act, 1940, as continued by the Retrocession (Application of Laws) Act, 1947, shall be, as far as may be, deemed, with effect from the first day of July 1948 to be appointed or authorised under the Mysore Income-Tax Act, 1923, or the Mysore Excess Profits Tax Act, 1946, as the case may be.

Transitional provisions.

5. Notwithstanding anything to the contrary in the Mysore Income-Tax Act, 1923, or the Mysore Excess Profits Tax Act, 1946,—

(*a*) the rate or rates of income-tax or excess profits Tax applicable to the total income or profits chargeable to income-tax or excess profits tax in the Retroceded Area prior to the first day of July 1948, shall be the same rate or rates as are specified in similar circumstances in the Indian Income-tax Act, 1922, or the Excess Profits Tax

Act, 1940, as in force in the Retroceded Area, immediately prior to the first day of July 1948;

(*b*) in respect of the total income or profits chargeable to income-tax or excess profits tax in the Retroceded Area prior to the first day of July 1948, but which has not been assessed until that date, the provisions of the Indian Income-Tax Act, 1922, and the Excess Profits Tax Act, 1940, as in force in the Retroceded Area immediately before that date shall apply to proceedings relating to the assessment of such income or profits until the stage of assessment, and the determination of the income-tax and excess profits tax payable thereon, and the Mysore Income-Tax Act, 1923, or the Mysore Excess Profits Tax Act, 1946, as the case may be, shall apply to such proceedings after that stage;

(*c*) any appeal or application pending before an income-tax or excess profits tax authority in the Retroceded Area immediately prior to the first day of July 1948 shall be deemed, on that date, to be an appeal or application pending before an income-tax or excess profits tax authority in Mysore vested with or ordinarily exercising the functions of such authority and the Indian Income-Tax Act, 1922, or the Excess Profits Tax Act, 1946, as the case may be, as in force in the Retroceded Area immediately prior to the first day of July 1948, shall apply to such appeal or application;

(*d*) in respect of any assessment of income-tax or excess profits tax made in the Retroceded Area prior to the first day of July 1948 or an order passed by an Appellate Assistant Commissioner of Income-Tax on appeal from an order of assessment of income in the Retroceded Area prior to that date, an appeal or application shall lie to the income-tax or excess profits tax authority in Mysore who would have been entitled to hear such appeal or application if the order of assessment or appeal had been made in Mysore, provided that the appeal or application is filed or preferred in the circumstances and within the time within which such an appeal or application should have been filed or preferred under the law in force in the Retroceded Area immediately before that date, and the provisions of the Indian Income-Tax Act, 1922, and the Excess Profits Tax Act, 1940 as the case may be, as in force in the Retroceded Area immediately prior to the first day of July 1948, shall apply to such appeal or application;

(*e*) where more than half of the total income of any individual, Hindu undivided family, unregistered firm or other association of individuals not being a registered firm or company, accruing, arising or received during the year ending on the 30th day of June 1948, consists of income from salaries, interests on securities or dividends, or consists of income falling under more than one of these heads, income-tax and super-tax shall be charged in respect of any such total income at the rates applicable to such income in the Retroceded Area immediately before the first day of July 1948.

Repeal.

6. Subject to the provisions of this Act, the Indian Income-Tax Act, 1922, and the Excess Profits Tax Act, 1940, as continued by the Retrocession (Application of Laws) Act, 1947, are hereby repealed.

A. RAMASWAMI MUDALIAR,
*Dewan.*

Order No. R. L. 3128—Legis. 3-48-1, Bangalore, dated 1st July 1948.

Ordered that the accompanying Mysore Excise (Application to the Retroceded Area) (Emergency) Act, 1948, which received the assent of His Highness the Maharaja, on the 30th day of June 1948, be published as Act No. XXXII of 1948 in the *Mysore Gazette* for general information.

S. KANAKARATNARAJ,
*Legal Remembrancer and Secretary to Government, Law Department.*

## ACT No. XXXII OF 1948.

## The Mysore Excise (Application to the Retroceded Area) (Emergency) Act, 1948.

(*Received the assent of His Highness the Maharaja on the 30th day of June 1948.*)

Preamble.

WHEREAS the Government of His Highness the Maharaja is satisfied that circumstances exist which render it necessary to take immediate action to extend the Mysore Excise Act, 1901 (V of 1901) to the Retroceded

Area as defined in Section 2 of the Retrocession (Application of Laws) Act, 1947 (XXIII of 1947);

NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of Section 31 of the Government of Mysore Act, 1940 (XVIII of 1940);

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Mysore Excise (Application to Retroceded Area) (Emergency) Act, 1948.

(2) It extends to the whole of Mysore.

(3) It shall come into force at once.

Extending the Mysore Excise Act, 1901 to the Retroceded Area.

2. Notwithstanding anything to the contrary contained in Section 3 of the Retrocession (Application of Laws) Act, 1947, the Mysore Excise Act, 1901 (V of 1901) and all rules, orders and notifications made thereunder and for the time being in force shall take effect in the Retroceded Area as defined in Section 2 of the Retrocession (Application of Laws) Act, 1947, to the same extent and in the same manner as in the rest of Mysore.

Repeal of the Excise Regulation I of 1915.

3. The Excise Regulation, 1915 (I of 1915) as applied to the Retroceded Area and as continued by Section 3 of the Retrocession (Application of Laws) Act, 1947 is hereby repealed.

Savings as to orders, etc.

4. Any order issued, any action taken and anything done under the Excise Regulation, 1915 (I of 1915) as in force in the Retroceded Area before the commencement of this Act, shall so far as it is not inconsistent with the provisions of the Mysore Excise Act, 1901, be deemed to have been issued, taken and done under the corresponding provisions of the Mysore Excise Act, 1901.

A. RAMASWAMI MUDALIAR,
*Dewan.*

No. Rl. 3129—Legis. 3-48-2, dated Bangalore, 1st July 1948.

Ordered that the accompanying opium (Application to the Retroceded Area) (Emergency) Act, 1948 which received the assent of His Highness the Maharaja, on the 30th day of June 1948, be published as Act No. XXXIII of 1948, in the *Mysore Gazette* for general information.

S. KANAKARATNARAJ,
*Legal Remembrancer and Secretary to Government, Law Department.*